

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

December 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-9-05

**HILL, INZINA & COMPANY**

Certified Public Accountants • A Professional Corporation  
701 East Madison Avenue • P.O. Box 631 • Bastrop, Louisiana 71221-0631  
Telephone 318-281-4492 • Fax 318-281-4087

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# HILL, INZINA & COMPANY

## ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Eighth Ward Fire Protection District No. 1  
of Morehouse Parish, Louisiana  
Collinston, Louisiana

We have compiled the accompanying basic financial statements and supplementary information of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (the "District") (a component unit of Morehouse Parish), as of and for the year ended December 31, 2004, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information, information that is the representation of management of the District. We have not audited or reviewed the accompanying basic financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

The supplementary information is not a required part of the basic financial statements but is required by the Governmental Accounting Standards Board.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America and management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements. If the omitted disclosures and management's discussions and analysis were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, net assets, revenues, and expenses/expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana.

*Hill, Inzina & Co.*

January 27, 2005

Certified Public Accountants • A Professional Corporation  
701 East Madison Avenue • P.O. Box 631 • Bastrop, Louisiana 71221-0631  
Telephone 318-281-4492 • Fax 318-281-4087

BASIC FINANCIAL STATEMENTS

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES - GENERAL  
December 31, 2004

ASSETS

Cash	\$ 24,818
Ad valorem taxes receivable	24,399
Capital assets, net of depreciation	<u>64,815</u>
Total assets	<u>\$ 114,032</u>

LIABILITIES AND NET ASSETS

Liabilities:	
Deferred revenue	<u>\$ 24,807</u>
Net assets:	
Invested in capital assets	\$ 64,815
Designated for subsequent year's expenditures	24,399
Unrestricted and undesignated	<u>11</u>
Total net assets	<u>\$ 89,225</u>
Total liabilities and net assets	<u>\$ 114,032</u>

See accountant's compilation report.

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL  
As of and For the Year Ended December 31, 2004

Expenses:

Public safety:	
Depreciation	\$ 5,251
Election	2,825
Insurance and surety bond premiums	4,446
Intergovernmental	15,514
Legal and accounting	1,943
Maintenance and repairs	3,029
Office supplies	220
Pension cost	757
Telephone	2,714
Utilities	<u>1,540</u>
Total expenses	<u>\$ 38,239</u>

General revenues:

Ad valorem taxes	\$ 24,053
Fire insurance rebate	2,998
Interest and miscellaneous	<u>1,279</u>
Total general revenues	<u>\$ 28,330</u>

Change in net assets \$ ( 9,909)

Net assets - beginning 99,134

Net assets - ending \$ 89,225

See accountant's compilation report.

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL  
December 31, 2004

ASSETS

Cash	\$ 24,818
Ad valorem taxes receivable	<u>24,399</u>
Total assets	<u>\$ 49,217</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred revenue	<u>\$ 24,807</u>
Fund balance:	
Designated for subsequent year's expenditures	\$ 24,399
Unrestricted and undesignated	<u>11</u>
Total fund balance	<u>\$ 24,410</u>
Total liabilities and fund balance	<u>\$ 49,217</u>

See accountant's compilation report.

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL  
As of and For the Year Ended December 31, 2004

Revenues:	
Ad valorem taxes	\$ 24,053
Fire insurance rebate	2,998
Interest and miscellaneous	<u>1,279</u>
Total revenues	<u>\$ 28,330</u>
Expenditures:	
Public safety:	
Election	\$ 2,825
Insurance and surety bond premiums	4,446
Intergovernmental	15,514
Legal and accounting	1,943
Maintenance and repairs	3,029
Office supplies	220
Pension cost	757
Telephone	2,714
Utilities	<u>1,540</u>
Total expenditures	<u>\$ 32,988</u>
Net change in fund balance	\$ ( 4,658)
Fund balance - beginning	<u>29,068</u>
Fund balance - ending	<u>\$ 24,410</u>

See accountant's compilation report.



**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
December 31, 2004**

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EIGHTH WARE FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
December 31, 2004

Net change in fund balance - governmental fund \$ ( 4,658)

Amounts reported for governmental activities in statement of  
activities are different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives as depreciation expense. This is the amount  
of depreciation in the current period.

( 5,251 )

Change in net assets - government-wide statement of activities

\$ ( 9,909 )

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

**EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUND - GENERAL  
As of and For the Year Ended December 31, 2004**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Ad valorem taxes	\$ 25,624	\$ 22,262	\$ 24,053	\$ 1,791
Fire insurance rebate	-	2,998	2,998	-
Interest and miscellaneous	16	18	1,279	1,261
Total revenues	<u>\$ 25,640</u>	<u>\$ 25,278</u>	<u>\$ 28,330</u>	<u>\$ 3,052</u>
Expenditures:				
Public safety:				
Dues and subscriptions	\$ -	\$ 163	\$ -	\$ 163
Election	-	2,825	2,825	-
Insurance and surety bond premiums	3,568	4,446	4,446	-
Intergovernmental	-	15,514	15,514	-
Legal and accounting	1,500	1,550	1,943	( 393)
Maintenance and repairs	4,461	2,625	3,029	( 404)
Office supplies	536	403	220	183
Pension cost	-	-	757	( 757)
Telephone	2,760	2,600	2,714	( 114)
Utilities	1,800	1,505	1,540	( 35)
Capital outlay	11,015	9,161	-	9,161
Total expenditures	<u>\$ 25,640</u>	<u>\$ 40,792</u>	<u>\$ 32,988</u>	<u>\$ 7,804</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ ( 15,514)	\$ ( 4,658)	\$ 10,856
Fund balance - beginning	-	15,514	29,068	13,554
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,410</u>	<u>\$ 24,410</u>

See accountant's compilation report.

**EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
As of and For the Year Ended December 31, 2004**

**Section I - Compilation**

**2003-1    Related Party Transactions**

A payment for building maintenance  
was made to a commissioner of the  
District and the District employed a  
related party to one of the commissioners.

**Resolved.**

**Section II - Management Letter**

None issued.

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

Personally came and appeared before the undersigned authority, David Crymes, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, as of December 31, 2004, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, David Crymes, who, duly sworn, deposes and says that Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, received \$50,000 or less in revenues and other sources for the year ended December 31, 2004, and accordingly, is not required to have an audit for the previously mentioned year.

David Crymes  
Signature

Sworn to and subscribed before me this 2<sup>nd</sup> day of March, 2005.

Kelly C. Lindeman  
NOTARY PUBLIC  
Kelly C. Lindeman #169237

Name	David Crymes
Title	Commissioner
Address	P.O. Box 184 Collinston, LA 71229-0184
Telephone No.	318-874-9171